

1978

c 77 The Gasoline Tax Amendment Act, 1978

Ontario

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CHAPTER 77

An Act to amend The Gasoline Tax Act, 1973

Assented to November 30th, 1978

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1.—(1) Subsections 1 and 2 of section 2 of *The Gasoline Tax Act, 1973*, being chapter 99, are repealed and the following substituted therefor: s. 2 (1, 2), re-enacted

(1) Every purchaser of gasoline shall pay to the Treasurer a tax at the rate of 4.2 cents per litre on all gasoline purchased, or delivery of which is received, by him. Tax payable by purchaser

(2) Every purchaser of aviation fuel shall pay to the Treasurer a tax at the rate of 0.66 cents per litre on all aviation fuel purchased, or delivery of which is received, by him. Tax on aviation fuel

- (2) The said section 2 is amended by adding thereto the following subsection: s. 2, amended

(4) Where any person selling gasoline or aviation fuel receives any payment made as or in lieu of the tax payable under this Act, such payment shall be dealt with and accounted for as tax under this Act, and any person who fails to deal with and account for such payment in accordance with this Act and the regulations is liable to the same penalties and fines, and is guilty of the same offences, as would apply if the payment were the tax payable under this Act, and the Minister may collect and receive such payment by the same remedies and procedures as are provided by this Act or the regulations for the collection and enforcement of the tax payable under this Act. Amounts in lieu of tax

2. Section 27 of the said Act is amended by adding thereto the following subsections: s. 27, amended

Limitation

(4) Notwithstanding subsection 1, no refund or application of an overpayment of tax shall be made unless, within two years following the date when such overpayment was first made, an application for the refund thereof is made to the Minister and it is established within such two years to the satisfaction of the Minister that the amount a refund of which is sought was not payable under this Act.

Exception

(5) Where, as the result of an assessment or re-assessment or the final decision of a court in proceedings commenced under section 14, the person assessed or re-assessed or the appellant, as the case may be, has overpaid the tax payable under this Act, the amount of such overpayment shall be refunded or applied in accordance with subsection 1 and notwithstanding the limitations contained in subsection 4.

s. 30a,
enacted

3. The said Act is amended by adding thereto the following section:

Inter-
provincial
settlement
of competing
tax claims

30a. For the purpose of simplifying compliance with this Act and the administration and collection of the tax imposed by this Act, and in order to provide for reciprocal arrangements to settle competing claims for tax on the acquisition and use of gasoline or aviation fuel by persons carrying on business in more than one province or territory of Canada, the Lieutenant Governor in Council may, upon the recommendation of the Minister and on such terms and conditions as are considered necessary and expedient, enter into an agreement with any province or territory of Canada that tax paid to one jurisdiction on the acquisition there of gasoline or aviation fuel that is transferred to the other jurisdiction and that becomes liable to tax in such other jurisdiction under this Act or any similar legislation in force in such other jurisdiction may be paid by one jurisdiction to the other in reduction of the liability to such tax arising in the jurisdiction receiving such payment and in lieu of refunding such tax to the person who paid it and who became liable for a similar tax in such other jurisdiction.

Commence-
ment

- 4.—(1) This Act, except subsection 1 of section 1, comes into force on the day it receives Royal Assent.

Idem

- (2) Subsection 1 of section 1 comes into force on the 1st day of January, 1979.

Short title

5. The short title of this Act is *The Gasoline Tax Amendment Act, 1978*.